

Message Text

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PAGE 01 OTTAWA 00267 250045Z
ACTION EUR-12

INFO OCT-01 ISO-00 CIAE-00 DODE-00 PM-04 H-02 INR-07 L-03
NSAE-00 NSC-05 PA-02 PRS-01 SP-02 SS-15 USIA-15 OMB-01
TRSE-00 /070 W
-----250313Z 029782 /64

R 242252Z JAN 77
FM AMEMBASSY OTTAWA
TO SECSTATE WASHDC 2222
INFO AMCONSUL MONTREAL

UNCLAS OTTAWA 0267

POUCHED ALL OTHER AMCONSULS CANADA

E.O. 11652: N/A
TAGS: ETRD, EFIN, CA
SUBJECT: CANADIAN REVENUE LOSS RESULTING FROM LIMITING U.S. TAX
DEDUCTION FOR U.S. CITIZENS ATTENDING FOREIGN CONVENTIONS

1. PRESS SPECULATES THAT LOSS OF \$20 MILLION OR MORE IN
CANADIAN CONVENTION REVENUE MAY RESULT FROM PROVISIONS IN
1976 U.S. TAX REFORM ACT WHICH LIMITS TAX DEDUCTIONS FOR
U.S. CITIZENS WHO ATTEND FOREIGN CONVENTIONS. SEVERAL
CONVENTIONS IN MONTREAL AND TORONTO ALREADY REPORTED
EITHER DEFERRED OR CANCELLED.

2. PRESS REPORTS, HOWEVER, ALSO QUOTE COMMUNICATIONS
DIRECTOR OF AMERICAN SOCIETY OF ASSOCIATION EXECUTIVES
IN WASHINGTON AS SAYING THAT THERE IS EXCELLENT
CHANCE AN AMENDMENT EXEMPTING CANADA, MEXICO AND
CARIBBEAN FROM U.S. REGULATIONS WILL BE PASSED IN NEXT
SIX MONTHS OR SO.

3. ONE CANADIAN REPORT LINKED U.S. ACTION TO CANADA'S
RECENT MEASURE UNDER C-58 WHICH PRECLUDES CANADIAN
TAX DEDUCTIONS FOR ADVERTISING IN U.S., CALLING IT
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U.S. RETALIATION FOR CANADIAN ACTION.

4. COMMENT: ALTHOUGH PRESS ARTICLES MENTION
PROBABILITY THAT GOC WILL APPROACH USG TO SEEK
RELIEF, EMBASSY HAS RECEIVED NO INDICATION OF THIS
FROM GOC OFFICIALS. WE SUSPECT THEY MAY BE INHIBITED
INTER ALIA BY PRECEDENT WHICH BILL C-58 SET, AND

BY THEIR OWN RULES ON TAX DEDUCTIONS FOR FOREIGN
CONVENTIONS WHICH ARE EVEN MORE RESTRICTIVE THAN
THOSE OF THE U.S.
ENDERS

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TRADE, TOURISM, TAXES
Control Number: n/a
Copy: SINGLE
Sent Date: 24-Jan-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977OTTAWA00267
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770026-0043
Format: TEL
From: OTTAWA
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770124/aaaaavei.tel
Line Count: 66
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 411b2bd2-c288-dd11-92da-001cc4696bcc
Office: ACTION EUR
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 23-Sep-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3521514
Secure: OPEN
Status: NATIVE
Subject: CANADIAN REVENUE LOSS RESULTING FROM LIMITING U.S. TAX DEDUCTION FOR U.S. CITIZENS ATTENDING FOREIGN CONVENTIONS
TAGS: ETRD, EFIN, CA, US
To: STATE
Type: TE
vdkgvkey: odbc://SAS/SAS.dbo.SAS_Docs/411b2bd2-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
22 May 2009
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009